

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Misc. No. 1:06-mc-1-JD
	)	
JAMES M. RAMALHO,	)	
	)	
Respondent.	)	
_____	)	

PETITION TO ENFORCE  
INTERNAL REVENUE SERVICE SUMMONS

The United States of America, by its attorney, Thomas P. Colantuono, United States Attorney for the District of New Hampshire, complains as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a) to judicially enforce an Internal Revenue Service summons.

2. Alan Rowe is a Revenue Agent of the Internal Revenue Service, employed in the Small Business/Self Employed Division of the Office of the Area Director of Internal Revenue Service, 1000 Elm Street, Suite 900, Manchester, New Hampshire, 03101, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602 and Treas. Reg. § 301.7602-1 (as amended in 1973).

3. Upon information and belief, the respondent, James M. Ramalho, resides or is found at 24 Bullard Drive, Hooksett, New Hampshire 03106, within the jurisdiction of this Court.

4. Revenue Agent Alan Rowe is conducting an investigation of the tax liability of James M. Ramalho, for the periods ending

December 31, 2002; December 31, 2003; and December 31, 2004. See Declaration of Alan Rowe, attached to this Petition as Exhibit A.

5. Upon information and belief, the respondent, James M. Ramalho, is in possession and control of testimony and documents concerning this investigation.

6. On October 7, 2005, an Internal Revenue Service summons was issued directing the respondent, James M. Ramalho, to appear before Revenue Agent Alan Rowe, at the Internal Revenue Service, 1000 Elm Street, Suite 900, Manchester, New Hampshire 03101, on November 3, 2005, to testify and produce for examination books, papers, records or other data described in the summons. See Summons, attached as Exhibit B. An attested copy of the summons was served in-hand on respondent Ramalho on October 7, 2005. See Exhibits A and B.

7. The respondent did not appear on November 3, 2005 in response to the summons. The respondent's refusal to comply with the terms of the summons continues to this date. See Exhibit A.

8. The books, papers, records or other data sought by the summons are not in the possession of the Internal Revenue Service. See Exhibit A.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken. See Exhibit A.

10. It is necessary to obtain the testimony and to examine the books, papers, records or other data to properly determine the tax liability of James M. Ramalho for the periods ending

December 31, 2002; December 31, 2003; and December 31, 2004.

THEREFORE, the United States requests that:

A. This Court enter an order directing the respondent, James M. Ramalho, to show cause, if any, why he should not comply with and obey the summons and each and every requirement of the summons.

B. This Court enter an order directing the respondent, James M. Ramalho, to obey the summons and each and every requirement of the summons by ordering the attendance, testimony and production of the books, papers, records or other data before Revenue Officer Alan Rowe or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by Revenue Agent Rowe or any other proper officer or employee of the Internal Revenue Service.

C. The United States recover its costs in this action.

D. The Court grant such other and further relief as is just and proper.

Respectfully submitted,

THOMAS P. COLANTUONO  
United States Attorney

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January 3, 2006